MYSORE IRRIGATION (LEVY OF BETTERMENT CONTRIBUTION AND WATER RATE) (AMENDMENT) BILL, 1966.

Introduction

Sri S. NIJALINGAPPA (Chief Minister). Sir, I beg to introduce‡ the Mysore Irrigation (Levy of Betterment Contribution and Water Rate) (Amendment) Bill, 1966.

Mr. SPEAKER.—The Mysore Irrigation (Levy of Betterment Contribution and Water Rate) Amendment) Bill, 1966, is introduced.

MYSORE URBAN LAND TAX BILL, 1966

Motion to consider—(contd.)

Mr. SPEAKER.—I suppose now Sri Annarao Ganamukhi will kindly confine to the precise point. The consideration of the *intra vires* or the *ultra vires* is a point that he can touch and not ask the House to sit in judgement and vote upon. So, he can cover the other points.

†Sri ANNARAO GANAMUKHI (Afzalpur).—Sir, yesterday, I was submitting to this House that a parallel tax is being imposed by the Government on land and buildings which have already been taxed by the local bodies or local authorities in the State. You may be knowing that after detail enquiry, a Report by the Taxation Enquiry Commission has been published in three Volumes. In that, they have said that after hearing the representatives of the Local bodies, which in effect say that the Constitution should be amended and in the list entries should be earmarked or allowed so that the taxation items may be taken out of the State list and a separate list may be created in the Constitution itself. This they said, that it should be left to the good sense of the State Government and they have also said in their Report:

> "We must concede that the tendency itself is one, which, if unchecked is likely to retard the growth of a proper system of local taxation, feeling that all the relevant taxes are on the State list and no local tax is saved from the parallel levy."

In the end, they say:

> "We agree that it is both desirable and necessary that certain taxes should in effect be reserved for Local bodies."

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‡ Introduced on the recommendation of the Governor.